

Senate File 159 - Introduced

SENATE FILE 159

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A BILL FOR

1 An Act requiring federal income tax returns of candidates for
2 president and vice president of the United States to be
3 filed with the state commissioner of elections.
4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 49.32, Code 2017, is amended to read as
2 follows:

3 **49.32 Candidates for president in place of electors.**

4 1. The candidates for electors of president and vice
5 president of any political party or group of petitioners shall
6 not be placed on the ballot, but in the years in which they
7 are to be elected the names of candidates for president and
8 vice president, respectively, of such parties or group of
9 petitioners shall be placed on the ballot, as the names of
10 candidates for United States senators are placed thereon, under
11 their respective party, petition, or adopted titles for each
12 political party, or group of petitioners, nominating a set of
13 candidates for electors.

14 2. Notwithstanding subsection 1, the names of candidates
15 for president and vice president of such parties or groups of
16 petitioners shall not be placed on the ballot unless both of
17 the candidates for the party or group of petitioners have, not
18 less than fifty days before the general election, complied with
19 the requirements of section 49.34.

20 Sec. 2. NEW SECTION. **49.34 Filing of federal income tax**
21 **returns.**

22 1. For a candidate for president's or candidate for vice
23 president's name to be placed on the ballot pursuant to section
24 49.32, the candidate shall file the following with the state
25 commissioner:

26 a. A copy of the candidate's federal income tax returns,
27 as that term is defined in section 6103(b)(1) of the Internal
28 Revenue Code, for at least the five most recent tax years for
29 which such a return has been filed with the Internal Revenue
30 Service.

31 b. A written consent, in such form as shall be prescribed
32 by the state commissioner by rule, permitting the state
33 commissioner to publicly disclose tax returns filed pursuant
34 to paragraph "a".

35 2. Within seven days after receiving the filings under

1 subsection 1, the state commissioner shall publish the
2 filings on the state commissioner's internet site. Prior
3 to publishing, the state commissioner shall redact such
4 information as the commissioner deems appropriate, in
5 consultation with the director of revenue.

6 EXPLANATION

7 The inclusion of this explanation does not constitute agreement with
8 the explanation's substance by the members of the general assembly.

9 This bill requires both of the candidates for the offices
10 of president and vice president of the United States of a
11 political party to file federal income tax returns in order
12 for the names of both candidates to be placed on the general
13 election ballot in Iowa.

14 Under the bill, a candidate for either office is required
15 to file the candidate's federal income tax returns from the
16 prior five years with the state commissioner of elections
17 (secretary of state). The bill requires a presidential or vice
18 presidential candidate to consent in writing to the public
19 disclosure of the candidate's tax returns, and requires the
20 state commissioner to publish redacted returns and the written
21 consent on the state commissioner's internet site.